

Statistical Section

This part of the County of Bernalillo's comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented Governmental Accounting Standards Board Statement No. 34 in 2002; therefore, schedules presenting government-wide information began in that year.

COUNTY OF BERNALILLO, NEW MEXICO
NET ASSETS BY COMPONENT
LAST SEVEN FISCAL YEARS
(accrual basis of accounting)

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
Governmental activities							
Invested in capital assets, net of related debt	\$ 308,271,760	\$ 299,526,749	\$ 259,799,155	\$ 256,203,651	\$ 262,781,593	\$ 258,269,827	\$ 241,476,055
Restricted	146,792,506	106,094,221	43,396,414	49,216,804	47,164,322	23,926,773	17,190,302
Unrestricted	94,132,470	70,097,399	83,841,598	59,844,194	36,256,788	42,837,998	16,565,534
Total governmental activities net of related debt	<u>\$ 549,196,736</u>	<u>\$ 475,718,369</u>	<u>\$ 387,037,167</u>	<u>\$ 365,264,649</u>	<u>\$ 346,202,703</u>	<u>\$ 325,034,598</u>	<u>\$ 275,231,891</u>
Business-type activities							
Invested in capital assets, net of related debt	\$ 2,839,330	\$ 3,196,311	\$ 4,204,373	\$ 3,602,601	\$ 3,159,453	\$ 3,229,267	\$ 2,085,987
Unrestricted	2,108,949	1,340,312	589,684	1,572,789	1,524,239	1,388,372	2,363,509
Total business-type activities	<u>\$ 4,948,279</u>	<u>\$ 4,536,623</u>	<u>\$ 4,794,057</u>	<u>\$ 5,175,390</u>	<u>\$ 4,683,692</u>	<u>\$ 4,617,639</u>	<u>\$ 4,449,496</u>
Primary government							
Invested in capital assets, net of related debt	\$ 311,111,090	\$ 302,723,060	\$ 264,003,528	\$ 259,806,252	\$ 265,941,046	\$ 261,499,094	\$ 243,562,042
Restricted	146,792,506	106,094,221	43,396,414	49,216,804	47,164,322	23,926,773	17,190,302
Unrestricted	96,241,419	71,437,711	84,431,282	61,416,983	37,781,027	44,226,370	18,929,043
Total primary government net assets	<u>\$ 554,145,015</u>	<u>\$ 480,254,992</u>	<u>\$ 391,831,224</u>	<u>\$ 370,440,039</u>	<u>\$ 350,886,395</u>	<u>\$ 329,652,237</u>	<u>\$ 279,681,387</u>

Note: Complete information for prior years is not available.

COUNTY OF BERNALILLO, NEW MEXICO
CHANGES IN NET ASSETS
LAST SEVEN FISCAL YEARS
(accrual basis of accounting)

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Expenses	2008	2007	2006	2005	2004	2003	2002
Governmental activities:							
General government	\$ 45,609,786	\$ 47,569,157	\$ 46,477,713	\$ 45,288,911	\$ 37,501,192	\$ 35,401,110	\$ 43,255,078
Public works	52,518,685	32,604,280	45,618,719	34,986,816	32,294,831	17,430,834	14,924,680
Public safety	143,867,733	129,957,959	108,438,819	89,268,696	82,328,864	70,268,870	62,911,948
Culture and recreation	12,637,946	15,337,172	14,202,035	11,411,012	11,409,199	10,970,249	10,538,867
Health and welfare	28,083,075	25,862,321	19,199,026	19,266,114	18,785,416	18,236,535	19,152,007
Interest on long-term debt	15,585,987	15,221,474	14,318,226	15,077,459	14,651,079	13,877,535	13,223,301
Total government activities expenses	<u>298,303,212</u>	<u>266,552,363</u>	<u>248,254,538</u>	<u>215,299,008</u>	<u>196,970,581</u>	<u>166,185,133</u>	<u>164,005,881</u>
Business-type activities:							
Solid waste	4,910,418	4,483,095	4,257,715	3,255,586	3,353,335	3,256,760	2,906,417
Housing Authority	860,653	847,572	469,038	1,036,213	1,672,735	1,632,148	1,606,827
Seybold Village Handicapped Project	235,027	172,947	168,763	145,955	126,954	135,129	122,065
Regional Juvenile Detention Center	923,826	1,158,479	1,273,084	1,330,647	1,275,350	1,190,085	989,458
El Centro Familiar	426,170	354,557	404,069	382,877	392,493	379,777	242,262
Total business-type activities expenses	<u>7,356,094</u>	<u>7,016,650</u>	<u>6,572,669</u>	<u>6,151,278</u>	<u>6,820,867</u>	<u>6,593,899</u>	<u>5,867,029</u>
Total primary government expenses	<u>\$ 305,659,306</u>	<u>\$ 273,569,013</u>	<u>\$ 254,827,207</u>	<u>\$ 221,450,286</u>	<u>\$ 203,791,448</u>	<u>\$ 172,779,032</u>	<u>\$ 169,872,910</u>
Program Revenues							
Government activities:							
Charges for services:							
General government	\$ 36,526,187	\$ 47,003,455	\$ 30,856,985	\$ 21,395,970	\$ 16,687,785	\$ 15,426,336	\$ 11,556,799
Public works	-	-	-	-	-	-	2,110,599
Culture and recreation	138	48,720	151	60	97	114	121
Operating grants and contributions:							
General government	232,986	442,797	280,737	1,008,250	504,723	72,137	32,348
Public Works	-	17,536	-	2,357	356,530	-	-
Public Safety	6,046,274	5,207,981	8,267,824	7,427,307	8,503,339	4,170,033	3,431,778
Culture and recreation	743,616	260,933	887,767	852,589	841,768	639,390	456,954
Health and Welfare	21,212,753	15,807,842	12,511,372	12,535,023	11,509,565	10,732,435	9,791,814
Capital Grants and contributions							
General government	-	129,563	11,152	-	6,355	-	-
Public Works	27,882,786	36,292,565	17,551,403	13,038,508	21,216,205	11,921,830	8,086,014
Public Safety	5,063,696	844,478	161,551	39,915	103,493	250	232,394
Culture and recreation	6,124,856	4,741,191	1,355,935	1,106,620	1,644,695	339,709	859,015
Health and Welfare	2,921,570	3,758,832	177,626	874,397	873,929	1,275	171,859
Total government activities program revenue	<u>106,754,862</u>	<u>114,555,893</u>	<u>72,062,503</u>	<u>58,280,996</u>	<u>62,248,484</u>	<u>43,303,509</u>	<u>36,729,695</u>
Business-type activities							
Charges for services:							
Solid Waste	4,373,905	3,646,753	4,022,140	3,050,320	3,054,698	2,942,500	2,753,246
Housing Authority	537,282	191,210	79,889	479,823	1,528,126	1,232,999	1,172,283
Seybold Village Handicapped Project	41,392	30,942	40,163	31,905	31,563	32,069	33,251
Regional Juvenile Detention Center	859,131	1,171,934	1,245,626	1,245,191	1,331,114	1,160,748	1,109,598
El Centro Familiar	170,909	110,664	107,485	95,764	97,643	101,140	98,379
Operating grants and contributions:							
Solid Waste	165,001	314,140	196,975	139,226	148,490	292,097	280,517
Housing Authority	123,696	-	-	-	-	-	-
Seybold Village Handicapped Project	56,546	54,556	-	-	-	-	-
El Centro Familiar	153,239	214,296	-	-	-	-	-
Capital grants and contributions:							
Housing Authority	395,128	452,903	-	-	-	-	-
Seybold Village Handicapped Project	38,853	29,691	-	-	-	-	-
Total business-type activities program revenues	<u>6,915,082</u>	<u>6,217,089</u>	<u>5,692,278</u>	<u>5,042,229</u>	<u>6,191,634</u>	<u>5,761,553</u>	<u>5,447,274</u>
Total primary government program revenues	<u>113,669,944</u>	<u>120,772,982</u>	<u>77,754,781</u>	<u>63,323,225</u>	<u>68,440,118</u>	<u>49,065,062</u>	<u>42,176,969</u>

CHANGES IN NET ASSETS

LAST SEVEN FISCAL YEARS

(accrual basis of accounting)

	2008	2007	2006	2005	2004	2003	2002
Net (expenses)/revenue							
Governmental activities	(191,548,350)	(151,996,470)	(176,192,035)	(157,018,012)	(134,722,097)	(122,881,624)	(127,276,186)
Business-type activities	(441,012)	(799,561)	(880,391)	(1,109,049)	(629,233)	(832,346)	(419,755)
Total primary governmental net expenses	<u>\$ (191,989,362)</u>	<u>\$ (152,796,031)</u>	<u>\$ (177,072,426)</u>	<u>\$ (158,127,061)</u>	<u>\$ (135,351,330)</u>	<u>\$ (123,713,970)</u>	<u>\$ (127,695,941)</u>
General Revenue and Other Changes in Net Assets							
Governmental activities:							
Taxes							
Property taxes	\$ 113,789,778	\$ 101,617,379	\$ 95,070,478	\$ 97,468,762	\$ 94,043,897	\$ 81,442,677	\$ 79,991,210
Gross receipts taxes	120,264,324	107,167,291	74,565,522	55,548,897	38,725,557	36,663,056	34,486,698
Motor vehicle taxes	4,301,323	3,788,667	4,132,542	3,608,463	3,547,419	3,373,650	3,506,553
Cigarette taxes	6,077	6,454	5,707	5,511	6,477	5,343	4,567
Gas taxes	1,572,980	1,636,764	1,964,503	1,680,496	1,553,716	1,560,909	1,531,929
Investment income	16,046,244	13,833,232	9,043,065	6,952,564	5,184,585	6,067,056	6,218,519
Miscellaneous	9,525,633	12,949,329	13,182,736	10,845,578	11,332,291	3,488,475	4,115,041
Transfers	(384,894)	(321,444)	200,000	200,000	200,000	-	-
Total governmental activities	<u>265,121,465</u>	<u>240,677,672</u>	<u>198,164,553</u>	<u>176,310,271</u>	<u>154,593,942</u>	<u>132,601,166</u>	<u>129,854,517</u>
Business-type activities:							
Investment income	83,879	103,533	50,653	9,022	5,175	6,243	9,457
Operating grants	-	-	534,517	558,439	708,896	632,117	638,996
Miscellaneous	383,895	117,150	107,233	119,688	119,379	100,748	85,924
Transfers	384,894	321,444	200,000	(200,000)	(200,000)	-	-
Capital contributions - capital assets	-	-	16,688	1,113,598	-	-	-
Total business-type activities	<u>852,668</u>	<u>542,127</u>	<u>909,091</u>	<u>1,600,747</u>	<u>633,450</u>	<u>739,108</u>	<u>734,377</u>
Total primary government	<u>265,974,133</u>	<u>241,219,799</u>	<u>199,073,644</u>	<u>177,911,018</u>	<u>155,227,392</u>	<u>133,340,274</u>	<u>130,588,894</u>
Change in Net Assets							
Governmental activities	73,573,115	88,681,202	21,772,518	19,292,259	19,871,845	9,719,542	2,578,331
Business-type activities	411,656	(257,434)	(171,300)	491,698	299,067	185,399	458,505
Total primary government	<u>\$ 73,984,771</u>	<u>\$ 88,423,768</u>	<u>\$ 21,601,218</u>	<u>\$ 19,783,957</u>	<u>\$ 20,170,912</u>	<u>\$ 9,904,941</u>	<u>\$ 3,036,836</u>

Note: Complete information for prior years is not available.

COUNTY OF BERNALILLO, NEW MEXICO
GOVERNMENTAL ACTIVITIES TAX REVENUE BY SOURCE
LAST SEVEN FISCAL YEARS
(accrual basis of accounting)

Fiscal Year	Property Tax	Gross Receipts Tax	Motor Vehicle Tax	Cigarette Tax	Gas Tax	Total
2008	\$ 113,789,778	\$ 120,264,324	\$ 4,301,323	\$ 6,077	\$ 1,572,980	\$ 239,934,482
2007	101,617,379	107,167,291	3,788,667	6,454	1,636,764	214,216,555
2006	95,070,478	74,565,522	4,132,542	5,707	1,964,503	175,738,752
2005	97,468,762	55,548,897	3,608,463	5,511	1,680,496	158,312,129
2004	94,043,897	38,725,557	3,547,419	6,477	1,553,716	137,877,066
2003	81,442,677	36,663,056	3,373,650	5,343	1,560,909	123,045,635
2002	\$ 79,991,210	\$ 34,486,698	\$ 3,506,553	\$ 4,567	\$ 1,531,929	\$ 119,520,957

Note: Complete information for prior years is not available.

COUNTY OF BERNALILLO, NEW MEXICO
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST SEVEN FISCAL YEARS
(modified accrual basis of accounting)

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
General Fund							
Reserved	\$ 76,149,060	\$ 72,502,604	\$ 56,650,858	\$ 45,370,030	\$ 47,932,951	\$ 41,979,016	\$ 39,394,869
Unreserved	95,737,751	74,202,179	40,812,437	26,938,653	-	-	-
Total general fund	<u>\$ 171,886,811</u>	<u>\$ 146,704,783</u>	<u>\$ 97,463,295</u>	<u>\$ 72,308,683</u>	<u>\$ 47,932,951</u>	<u>\$ 41,979,016</u>	<u>\$ 39,394,869</u>
All other governmental funds							
Reserved	\$ 45,019,893	\$ 55,218,508	\$ 64,816,097	\$ 40,610,704	\$ 49,185,246	\$ 43,427,813	\$ 40,765,082
Unreserved, reported in:							
Special revenue funds	19,852,744	4,893,091	6,468,130	5,490,978	3,967,191	5,781,664	4,383,797
Capital projects funds	57,554,118	31,338,418	15,040,577	41,243,986	47,086,248	10,704,687	1,977,627
Debt service funds	-	-	-	-	-	4,582,536	15,983,062
Total all other governmental funds	<u>\$ 122,426,755</u>	<u>\$ 91,450,017</u>	<u>\$ 86,324,804</u>	<u>\$ 87,345,668</u>	<u>\$ 100,238,685</u>	<u>\$ 64,496,700</u>	<u>\$ 63,109,568</u>

Note: Complete information for prior years is not available.

COUNTY OF BERNALILLO, NEW MEXICO
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST SEVEN FISCAL YEARS
(modified accrual basis of accounting)

	2008	2007	2006	2005	2004	2003	2002
Revenues							
Taxes:							
Property	\$ 113,368,730	\$ 101,471,408	\$ 94,942,222	\$ 97,608,049	\$ 93,534,299	\$ 80,964,409	\$ 80,247,802
Sales	120,264,324	107,167,291	74,565,522	55,548,897	38,725,557	36,663,056	34,486,698
Motor vehicle	4,301,323	3,788,667	4,132,542	3,608,463	3,547,419	3,373,650	3,506,553
Cigarette	6,077	6,454	5,707	5,511	6,477	5,343	4,567
Gas	1,572,980	1,636,764	1,964,503	1,680,496	1,553,716	1,560,909	1,531,929
Intergovernmental	70,287,188	67,552,438	41,366,969	36,931,650	45,643,875	27,886,595	25,177,230
Licenses and permits	3,479,107	3,555,566	4,838,500	4,174,138	5,104,429	4,761,522	3,069,578
Fees for services	32,893,819	43,447,889	25,857,034	17,175,208	11,500,180	10,655,392	8,482,887
Investment income	16,046,244	13,833,232	9,043,065	6,952,564	5,184,585	6,067,056	6,218,519
Miscellaneous	9,525,633	10,477,726	13,182,736	10,845,578	11,090,075	3,527,306	4,162,361
Total revenues	<u>371,745,425</u>	<u>352,937,435</u>	<u>269,898,800</u>	<u>234,530,554</u>	<u>215,890,612</u>	<u>175,465,238</u>	<u>166,888,124</u>
Expenditures							
General government	42,291,899	49,893,135	40,984,541	42,217,400	35,748,909	36,742,351	40,379,744
Public works	23,093,549	23,608,319	26,839,945	17,673,512	15,907,897	10,810,538	8,293,762
Public safety	131,859,726	119,780,354	96,369,043	79,712,958	72,075,141	63,439,842	57,119,239
Health and welfare	27,109,801	24,904,668	18,253,158	18,393,227	18,016,551	17,521,345	18,389,976
Culture and recreation	11,205,752	14,012,941	11,742,718	10,444,279	10,508,127	10,160,201	9,675,464
Capital outlay	52,168,492	48,317,057	38,355,698	33,022,775	19,836,585	23,787,171	39,783,062
Capital outlay-other entities	14,209,243	-	-	-	-	-	-
Debt service:							
Principal	13,987,345	12,594,320	11,632,060	9,562,282	11,167,181	11,364,557	16,267,720
Interest	15,658,380	15,460,278	14,831,868	14,928,663	14,294,518	14,055,522	13,246,615
Bond issuance cost	409,433	75,948	643,458	68,712	329,926	201,479	-
Total expenditures	<u>331,993,620</u>	<u>308,647,020</u>	<u>259,652,489</u>	<u>226,023,808</u>	<u>197,884,835</u>	<u>188,083,006</u>	<u>203,155,582</u>
Excess (deficiency) of revenues over expenditures	<u>39,751,805</u>	<u>44,290,415</u>	<u>10,246,311</u>	<u>8,506,746</u>	<u>18,005,777</u>	<u>(12,617,768)</u>	<u>(36,267,458)</u>
Other financing sources (uses)							
Transfers in	17,872,263	18,764,786	27,045,866	17,554,672	35,274,967	13,156,077	12,203,169
Transfers out	(18,257,157)	(18,764,786)	(27,045,866)	(17,354,672)	(35,074,967)	-	(12,203,169)
Long-term note issued	-	-	7,401,160	-	-	-	-
Bonds issued	21,500,000	-	6,466,000	3,029,000	22,210,000	16,400,000	4,600,000
Refunding bonds issued	11,000,000	-	56,425,000	-	-	11,290,000	-
Payment to refunding bond escrow agent	734,178	-	(60,879,651)	-	-	(11,125,802)	-
Discount on bonds issued	(53,000)	(60,633)	(413,689)	(22,718)	(16,117)	-	-
Premium on bonds issued	(16,547,758)	10,000,000	4,888,617	-	-	24,849	-
Sale of capital assets	158,435	136,919	-	-	-	-	-
Total other financing sources (uses)	<u>16,406,961</u>	<u>10,076,286</u>	<u>13,887,437</u>	<u>3,206,282</u>	<u>22,393,883</u>	<u>29,745,124</u>	<u>4,600,000</u>
Net change in fund balances	<u>\$ 56,158,766</u>	<u>\$ 54,366,701</u>	<u>\$ 24,133,748</u>	<u>\$ 11,713,028</u>	<u>\$ 40,399,660</u>	<u>\$ 17,127,356</u>	<u>\$ (31,667,458)</u>
Debt service as a percentage of noncapital expenditures	10.42%	11.04%	11.05%	12.29%	14.39%	15.49%	18.07%

Note: Complete information for prior years is not available.

COUNTY OF BERNALILLO, NEW MEXICO
ASSESSED VALUE AND ESTIMATED ACTUAL OF PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	Real Property		Personal Property		Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
	Residential Property	Commercial Property	Centrally Assessed	Livestock				
1999	\$ 4,595,209,865	\$ 1,986,847,490	\$ 339,173,595	\$ 1,363,922	\$ 6,922,594,872	8.432	\$ 8,441,259,217	82.01%
2000	5,722,494,321	2,413,320,335	364,404,245	1,265,955	8,501,484,856	8.167	12,168,426,031	69.87%
2001	5,867,746,373	2,284,636,732	404,657,055	1,216,731	8,558,256,891	8.428	12,176,541,986	70.28%
2002	6,290,127,716	2,386,326,792	456,590,691	1,276,628	9,134,321,827	8.593	12,712,295,203	71.85%
2003	6,580,549,243	2,309,396,776	460,213,785	1,251,252	9,351,411,056	8.465	12,469,603,322	74.99%
2004	6,843,151,309	2,385,170,939	431,315,470	1,178,093	9,660,815,811	9.489	13,100,007,455	73.75%
2005	7,269,453,586	2,429,391,192	402,552,650	1,239,423	10,102,636,851	9.479	13,632,488,946	74.11%
2006	7,743,446,079	3,095,290,965	420,417,136	1,278,523	11,260,432,703	8.369	14,202,608,812	79.28%
2007	8,442,782,935	2,978,241,211	446,277,809	1,371,876	11,868,673,831	8.491	14,824,548,909	80.06%
2008	\$ 9,333,295,563	\$ 3,380,218,205	\$ 476,185,795	\$ 1,412,868	13,191,112,431	8.493	\$16,455,304,512	80.16%

The levies are requested by the County Commission and set by the Department of Finance and Administration, State of New Mexico.

The County Treasurer levies and collects the taxes and distributes to all taxing jurisdictions.

COUNTY OF BERNALILLO, NEW MEXICO
PROPERTY TAX RATES
DIRECT AND OVERLAPPING
(PER \$1,000 OF ASSESSED VALUATION)
LAST EIGHT FISCAL YEARS

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
Bernalillo County								
Operating	7.489	7.393	7.220	8.310	8.342	7.265	7.266	6.478
Debt service	0.888	0.830	0.830	0.830	0.830	0.950	1.254	1.450
Open space	0.100	0.250	0.250	0.250	0.250	0.250	0.073	0.500
Judgment	0.016	0.018	0.069	0.089	0.067	N/A	N/A	N/A
Total direct rate	8.493	8.491	8.369	9.479	9.489	8.465	8.593	8.428
City of Albuquerque								
Operating	3.136	3.166	3.104	3.171	3.176	2.172	2.382	2.187
Debt Service	7.976	7.976	7.976	7.976	7.976	8.976	8.976	8.976
Albuquerque Public Schools								
Operating	0.304	0.302	0.299	0.301	0.304	0.307	0.312	0.310
Debt Service	4.308	2.167	2.162	2.166	2.162	2.160	2.160	2.160
Capital Improvement	2.000	1.995	1.958	2.000	2.000	-	2.000	2.000
Building	3.947	3.975	3.996	3.988	4.068	3.996	4.004	4.006
Hospitals	6.428	6.487	6.317	6.500	6.500	6.500	6.500	4.158
Village of Tijeras								
Operating	1.265	1.253	1.176	1.240	1.430	1.509	1.403	2.023
Village of Corrales								
Operating	2.950	3.662	3.395	1.919	2.015	2.962	2.84	3.056
Debt Service	1.349	1.020	1.373	NA	1.070	0.639	1.247	1.224
Torrance Schools								
Operating	0.364	0.372	0.373	0.369	0.362	0.372	0.357	0.352
Debt Service	7.159	7.214	8.254	8.219	7.729	7.976	6.452	6.189
Capital Improvement	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Rio Rancho								
Operating	2.484	5.236	5.007	5.349	5.140	4.810	4.519	4.278
Debt Service	2.060	1.826	2.067	2.067	2.074	2.000	1.140	1.140
Rio Grande Conservancy District								
District	4.250	4.635	4.963	5.330	5.320	5.376	5.425	5.560
Edgewood Soil & Water Conservancy District								
District	0.935	0.956	0.969	1.000	1.000	1.000	1.000	1.000
State of New Mexico	1.291	1.291	1.234	1.028	1.520	1.123	1.765	1.529
Central NM Community College (fka TVI)								
Operating	2.584	2.625	2.569	2.618	2.617	2.624	2.613	2.017
Debt Service	0.550	0.550	0.550	0.550	0.550	0.550	0.550	0.550
Albuquerque Flood Control	0.919	0.931	0.920	0.931	0.933	0.933	0.940	0.934

Note: Complete information for prior years is not available.

**COUNTY OF BERNALILLO, NEW MEXICO
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO**

<u>Taxpayer</u>	2008			1999		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>
Public Service Company of New Mexico - Electric Services	\$ 135,500,358	1	1.027%	\$ 97,216,297	1	1.404%
Quest Corp (fka) U.S. West Communication Inc.	113,181,139	2	0.858%	76,477,410	2	1.105%
Public Service Company of New Mexico - Gas Services	33,571,116	3	0.254%	25,019,986	4	0.361%
Southwest Airlines	20,191,079	4	0.153%	21,066,963	6	0.304%
GCC Rio Grande Inc.	20,117,495	5	0.153%	-	-	-
Comcast Cablevision of NM Inc	18,340,589	6	0.139%	-	-	-
Simon Property Group, Ltd (Cottonwood Mall)	16,041,762	7	0.122%	30,330,301	3	0.438%
Heitman Properties of NM	15,686,365	8	0.119%	22,983,630	5	0.332%
Verizon Wireless	14,280,430	9	0.108%	-	-	-
Hub Albuquerque LLC	14,261,640	10	0.108%	-	-	-
Crescent Real Estate (Hyatt Hotel)	-	-	-	18,568,497	7	0.268%
Rio Grande Portland Cement	-	-	-	14,394,617	8	0.208%
Winrock Mall	-	-	-	11,745,457	9	0.170%
AT&T Communications	-	-	-	11,348,887	10	0.164%
Total	\$ 401,171,973		3.041%	\$ 329,152,045		4.755%

Source: Bernalillo County Treasurer's Office

Note:

Total taxable value including real and personal property for tax year 2007 (fiscal year 2008) is	\$ 13,191,112,431
Total taxable value including real and personal property for tax year 1998 (fiscal year 1999) is	\$ 6,922,594,872

**COUNTY OF BERNALILLO, NEW MEXICO
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30,	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1999	\$ 58,459,145	\$ 54,716,433	93.61%	\$ 2,259,864	NA	NA
2000	67,987,334	62,052,150	91.27%	5,511,919	67,564,069	99.38%
2001	72,134,866	67,282,657	93.27%	4,231,577	71,514,234	99.14%
2002	77,927,470	73,466,035	94.27%	4,007,358	77,473,393	99.42%
2003	79,352,646	75,242,762	94.82%	3,823,850	79,066,612	99.64%
2004	91,822,433	87,599,841	95.41%	3,833,679	91,433,520	99.58%
2005	96,145,652	91,795,950	95.47%	3,870,382	95,666,332	99.50%
2006	93,906,198	90,013,460	95.85%	3,243,468	93,256,928	99.31%
2007	101,082,171	97,157,620	96.12%	2,501,932	99,659,552	98.59%
2008	\$ 112,113,596	\$ 107,467,225	95.86%	-	-	-

The levies are requested by the County Commission and set by the Department of Finance and Administration, State of New Mexico

The County Treasurer levies and collects the taxes and distributes to all taxing jurisdictions.

NA - Complete information is not available to update this schedule.

COUNTY OF BERNALILLO, NEW MEXICO
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities				Business Type Activities		Total Primary Government	Percentage of Personal Income ^(a)	Per Capita ^(a)
	General Obligation Bonds	Special Revenue Bonds	Capital Leases	Note Payable	Revenue Bonds	Note Payable			
1999	\$ 78,866,000	\$ 132,080,000	\$ 179,181	\$ -	\$ 2,000,000	\$ -	\$ 213,125,181	1.50%	385.40
2000	80,451,000	195,045,000	137,211	-	1,975,000	-	277,608,211	1.84%	498.25
2001	68,710,000	193,235,000	95,241	-	1,945,000	-	263,985,241	1.58%	469.21
2002	65,675,000	188,990,000	1,193,991	-	1,915,000	-	257,773,991	1.53%	449.14
2003	77,155,000	184,910,378	1,577,949	-	1,885,000	-	265,528,327	1.53%	455.34
2004	83,915,000	192,225,000	1,774,674	-	1,850,000	-	279,764,674	1.52%	470.38
2005	82,479,000	187,340,000	1,562,392	-	1,815,000	-	273,196,392	1.38%	449.54
2006	83,475,000	181,510,000	1,350,110	5,586,382	1,780,000	867,305	268,115,110	1.25%	432.78
2007	88,580,000	175,500,000	1,350,110	3,897,062	1,740,000	1,157,651	272,224,823	1.27%	422.69
2008	\$ 98,835,000	\$ 170,005,000	\$ 1,350,110	\$ 1,504,717	\$ 1,700,000	\$ 994,675	\$ 274,389,502	1.28%	426.06

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

a) See Demographic and Economic Statistics Schedule for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

COUNTY OF BERNALILLO, NEW MEXICO
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value⁽¹⁾ of Property	Per Capita⁽²⁾
1999	\$ 78,866,000	\$ 8,582,966	\$ 70,283,034	0.83%	127.09
2000	80,451,000	5,719,715	74,731,285	0.61%	134.13
2001	68,710,000	2,015,824	66,694,176	0.55%	118.54
2002	65,675,000	975,375	64,699,625	0.51%	112.73
2003	77,155,000	1,027,287	76,127,713	0.61%	130.55
2004	83,915,000	1,884,093	82,030,907	0.63%	137.92
2005	82,479,000	1,867,853	80,611,147	0.59%	132.64
2006	83,475,000	2,988,578	80,486,422	0.57%	129.92
2007	88,580,000	4,277,694	84,302,306	0.57%	130.90
2008	\$ 98,835,000	\$ 693,851	\$ 98,141,149	0.60%	152.39

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

1) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property on page 151 for property value data.

2) Population data can be found in the Schedule of Demographic and Economic Statistics on page 160.

COUNTY OF BERNALILLO, NEW MEXICO
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2008

	General Obligation Debt Outstanding	Applicable to Bernalillo County	County Share of Debt
Bernalillo County	\$ 98,835,000	100 %	\$ 98,835,000
City of Albuquerque	292,620,000	100	292,620,000
Albuquerque Public Schools	210,167,395	98	205,964,047
Moriarty Schools	34,300,000	10	3,430,000
Albuquerque Metropolitan Flood Control Authority	30,000,000	100	30,000,000
Central New Mexico Community College	34,300,000	93	31,899,000
State of New Mexico	309,865,000	30	92,959,500
			<u>\$ 755,707,547</u>

Ratios:

Total direct and overlapping debt to assessed valuation	5.84%
Total direct and overlapping debt to actual valuation	1.49%
Direct and overlapping debt per capita	\$ 1,173.42

Source: Debt outstanding data provided by each governmental unit.

Note: Percentage of overlap based on most current assessed property valuation.

COUNTY OF BERNALILLO, NEW MEXICO
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Debt Limit	\$ 276,903,795	\$ 327,607,771	\$ 338,254,654	\$ 360,010,737	\$ 371,365,192	\$ 385,352,321	\$ 404,105,474	\$ 450,417,308	\$ 474,746,953	\$ 527,644,497
Total net debt applicable to limit	<u>78,866,000</u>	<u>80,451,000</u>	<u>68,710,000</u>	<u>65,675,000</u>	<u>77,155,000</u>	<u>83,914,999</u>	<u>82,479,000</u>	<u>83,475,000</u>	<u>88,580,000</u>	<u>98,835,000</u>
Legal debt margin	<u>\$ 198,037,795</u>	<u>\$ 247,156,771</u>	<u>\$ 269,544,654</u>	<u>\$ 294,335,737</u>	<u>\$ 294,210,192</u>	<u>\$ 301,437,322</u>	<u>\$ 301,437,321</u>	<u>\$ 366,942,308</u>	<u>\$ 386,166,953</u>	<u>\$ 428,809,497</u>
Total net debt applicable to the limit as a percentage of debt limit	28.48%	24.56%	20.31%	18.24%	20.78%	21.78%	20.41%	18.53%	18.66%	18.73%

Legal Debt Margin Calculation for Fiscal Year 2007

Assessed Value	<u>\$ 13,191,112,431</u>
Debt limit (4% of total assessed value)	527,644,497
Debt applicable to limit	<u>98,835,000</u>
Legal debt margin	<u>\$ 428,809,497</u>

COUNTY OF BERNALILLO, NEW MEXICO
PLEDGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS

Fiscal Year	Gross Receipts		Debt Service		Coverage
	Revenues		Principal	Interest	
1999	\$	27,884,419	\$ 900,000	\$ 7,157,561	3.46
2000		29,275,499	1,375,000	8,788,719	2.88
2001		30,951,813	2,960,000	10,069,067	2.38
2002		31,057,599	4,245,000	9,950,704	2.19
2003		33,186,967	4,210,000	9,781,254	2.37
2004		35,315,021	4,685,000	9,534,286	2.48
2005		51,732,791	4,885,000	9,857,666	3.51
2006		70,751,581	4,785,000	9,460,490	4.97
2007		100,136,138	6,010,000	9,242,817	6.57
2008	\$	95,787,912	\$ 16,495,000	\$ 8,784,582	3.79

**COUNTY OF BERNALILLO, NEW MEXICO
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

Fiscal Year	Population (1)	Personal Income (amounts expressed in thousands) (1)	Per Capita Personal Income	Unemployment Rate (3)
1998	551,298	\$ 13,867,537	\$ 25,154	4.60%
1999	553,002	14,199,574	25,677	3.90%
2000	557,167	15,079,146	27,064	4.00%
2001	562,614	16,687,844	29,661	4.20%
2002	573,923	16,872,843	29,399	4.90%
2003	583,144	17,380,889	29,805	5.30%
2004	594,759	18,397,586	30,933	5.20%
2005	607,721	19,834,079	32,637	4.80%
2006	619,523	21,370,237	34,495	4.00%
2007	644,023	NA	NA	3.30%

Education (2)	Percent
Persons age 25 and Over	400,663 100.00%
Less than 9th Grade	24,112 6.02%
9th-12th grade, no diplomas	36,175 9.03%
High School Graduates	95,720 23.89%
Some college, no degree	91,302 22.79%
Associate degree	26,998 6.74%
Bachelor degree	67,724 16.90%
Graduate or professional degree	58,632 14.63%
Percentage completed high school	84.95%
Percentage completed 4 year college	31.53%

School Enrollment (2)	
Elementary School	45,697
Mid-High Schools	21,013
High Schools	28,272
Private and parochial schools	12,740
Technical-vocational Institute	22,615
University of New Mexico	25,574

Sources:

- (1) U.S. Dept. of Commerce, Bureau of the Economic Analysis
- (2) New Mexico Higher Education Department
- (3) New Mexico Department of Workforce Solutions

**COUNTY OF BERNALILLO, NEW MEXICO
PRINCIPAL EMPLOYERS
FOR THE CURRENT YEAR AND SIX YEARS AGO**

Employer	2008			2002		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of New Mexico	15,435	1	4.62%	14,394	1	4.67%
Albuquerque Public Schools	14,000	2	4.19%	11,600	2	3.76%
Sandia National Labs	8,730	3	2.62%	7,700	4	2.50%
Kirtland Air Force Base (Civilian) (1)	26,960	4	8.08%	3,898	9	1.26%
Presbyterian	7,315	5	2.19%	5,542	5	1.80%
City of Albuquerque	6,500	6	1.95%	8,000	3	2.60%
State of New Mexico	5,605	7	1.68%	5,348	6	1.74%
Kirtland Air Force Base (military)	4,860	8	1.46%	4,855	7	1.58%
UNM Hospital	4,595	9	1.38%	3,950	8	1.28%
Lovelace (formerly Lovelace Sandia Health System)	3,400	10	1.02%	3,200	10	1.04%
Total	97,400		29.18%	68,487		22.22%
 Bernalillo County Quarterly Census of Employment	 333,810			 308,226		

Sources:

New Mexico Department of Workforce Solutions

Albuquerque Economic Development

Note: (1) Kirtland's civilian employment numbers includes all Department of Energy employees including contractors on and off the base. The major change in employment between FY06 and FY07 is due to a data collection change (inclusion of off base contractors) and not an increase in employment.

Complete information for prior years is not available.

COUNTY OF BERNALILLO, NEW MEXICO
 FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
 LAST EIGHT FISCAL YEARS

Page 1 of 2

Full-Time Equivalent Employees as of June 30,								
Function	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
General Government								
Commissioners	10	10	10	10	10	10	10	10
County Manager								
County Manager	14	14	14	12	13	13	17	16
Economic Development	2	2	2	3	3	2	1	1
CIP	3	3	3	-	-	-	-	-
Public Information	6	6	6	4	4	6	3	3
Public Information-Web	2	2	2	2	2	2	0	0
Legal Department	12	12	9	9	9	9	10	8
Information Technology								
Core Services	35	35	34	34	35	35	37	37
Information Services	24	24	24	26	29	29	36	37
MDC Support	4	4	4	3	4	-	-	-
Planning and Administrative	4	4	4	4	4	4	6	6
Human Resources								
Compensation and Benefits	6	6	5	5	5	5	5	5
Labor Relations/Employment	19	19	14	14	13	12	12	12
Clerk								
Bureau of Elections	23	23	23	24	22	22	23	19
Record and Filing	23	23	23	23	24	24	24	27
Voting Machine	2	2	2	2	2	2	2	3
Budget and Finance								
Budget, AP, Payroll	24	24	21	21	17	17	17	19
Purchasing Office	18	18	15	14	15	12	14	14
General Ledger and Accounting	13	13	12	12	12	15	11	11
Risk Management	10	10	8	8	9	9	9	9
Treasurer								
Accounting	6	6	6	6	6	6	6	7
Program Support	8	8	8	9	8	8	7	8
Taxpayer Services	23	23	23	19	19	19	20	17
Treasury Project	-	-	-	2	3	-	-	-
Fleet-Facilities Management								
Computer Automation	9	9	8	8	6	6	3	3
Custodial Services	48	48	48	43.5	43.5	43.5	41.5	42.5
Facilities Maintenance	32	32	31	31	31	30	26	26
Vehicle Maintenance	25	25	25	26	15	15	15	15
Operations & Maintenance Dept.								
Road Maintenance	41	41	41	41	47	47	50	51
Traffic Engineering	14	14	14	14	14	14	14	14
Storm Drainage	4	4	4	4	4	4	4	4
Infrastructure and GEO Resources								
Geographic Information Systems	9	9	9	9	9	9	-	-
Right of Way	6	6	6	7	7	7	6	0
Technical Planning	4	4	4	5	5	5	7	7
Infrastructure	5	5	5	3	3	3	-	-
Technical Services Department								
Tech Services A & B	35	35	35	36	36	36	20	24
Probate Court	4	4	3	3	3	3	3	3

COUNTY OF BERNALILLO, NEW MEXICO
 FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
 LAST EIGHT FISCAL YEARS

Page 2 of 2

Full-Time Equivalent Employees as of June 30,								
Function	2008	2007	2006	2005	2004	2003	2002	2001
General Government								
Zoning, Building, and Planning								
Building Division	18	18	18	18	18	18	18	18
Land-Use Planning	10	10	10	11	10	10	9	9
Land-use, Review and Code Enf.	14	14	14	14	14	14	15	15
Assessors								
Property Assessment	63	63	63	63	63	63	63	63
Valuation	37	37	37	36	36	36	36	36
Public Safety								
Fire								
Emergency Preparedness	5	5	-	-	-	-	-	-
Fire Prevention	7	7	7	9	9	9	9	9
Operations	190	178	168	144	114	114	113	113
Support Services	12	12	19	13	19	19	21	21
Sheriff								
Criminal Investigations	55	55	55	52	49	49	51	50
Court Services	35	35	35	27	30	30	29	30
Field Services	183	183	183	187	187	187	172	184
Headquarters	17	17	17	15	15	15	17	15
Support Services	59	59	57	61	61	51	54	44
Communications Department	49	49	49	50	51	51	51	51
Public Safety Department								
Animal Control	12	12	12	11	11	11	10.5	11.5
Administrative Services	3	3	3	3	2	2	4	4
Juvenile Detention Center								
Resident Services	80	80	80	80	80	80	82	82
Support Services	27	27	27	-	-	-	-	-
Public Works								
Division Support Program	9	9	9	11	11	11	50	51
Public Works IT	3	3	3	-	-	-	-	-
Culture and Recreation								
Administration	8.5	8.5	8	10.5	7.5	7.5	7	8
Aquatics Program	6	6	6	5.75	5	6.75	5.5	5.5
Community Center Program	53.5	53.5	53	49.5	48.75	48.75	53.5	57.5
Land Management-Parks and Open	41.5	41.5	41	38	36	36	36	33
Recreation Enrichment Program	13	13	13	9.5	5	9.38	9	5
Sports Program	10	10	10	9	9	9	9.5	6
Youth and Senior Services Program	5	5	5	5	5	5	3.5	3.5
Open Space	9	9	9	8.5	8.5	8.5	6.5	0
Health and Welfare								
Office of Environmental Health	16	16	16	16	16	16	17	17
Environmental Health Operations	7	7	6	6	6	6	9	9
Enterprise Funds-Business Type								
Solid Waste	13	13	13	13	13	13	14	13
Housing								
Public Housing	3	3	3	3	3	3	3	4
Administrative	30	30	30	27	24	24	23	19
Juvenile Detention Center	24	24	24	23	23	23	23	23
Metropolitan Detention Center	532	532	-	-	-	-	-	-
DWI	51	51	-	-	-	-	-	-
	2,238	2,226	1,608	1,525	1,481	1,467	1,484	1,469

Note: Complete information for prior years is not available.
 Data provided by Bernalillo County Budget Department

**COUNTY OF BERNALILLO, NEW MEXICO
OPERATING INDICATORS BY FUNCTION
LAST SEVEN FISCAL YEARS**

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
Sheriffs Office							
911 Calls (1)	73,159	80,218	75,733	44,236	35,471	36,548	37,772
Traffic Violations (2) (5)	NA	NA	3,972	4,111	3,711	3,893	2,672
Fire Department							
Number of calls answered (1)	11,541	10,343	11,200	10,334	8,509	8,906	12,727
Inspections (1)	1,985	1,380	1,351	1,307	1,349	1,403	1,273
Public Works							
Street resurfacing (miles)	15.7	30.9	11.2	9.1	8.9	7.2	8.6
Traffic signs	21,742	21,109	20,494	20,046	19,212	18,671	17,899
Storm Sewer	2,167	2,276	1,925	1,867	1,316	1,304	1,173
Parks and Recreation							
Aquatics Program Attendance	47,643	36,313	44,841	NA	45,000	36,574	37,627
Number of Attendees at Dance Events	247	2,503	6,481	6,559	4,985	4,142	8,184
Youth Basketball Participation Program	1,950	1,375	1,167	1,642	1,800	1,842	1,600
Zoning, Building, and Planning							
Residential Building Permits	756	826	606	995	1,028	1,216	1,004
Commercial Building Permits	116	119	99	200	178	121	153
Electrical Permits	2,000	2,131	1,231	2,102	2,192	2,173	1,989
Mechanical Permits	484	1,335	632	1,281	1,305	1,435	1,187
Plumbing Permits	1,127	1,847	1,214	1,648	1,770	1,639	1,583
Sanitation							
Refuse Collected (Tons/Year) (2)(3)	37,762	35,047	42,939	44,153	27,208	25,938	22,522
Metropolitan Detention Center (4)							
DWI Bookings	6,867	6,307	-	-	-	-	-
Total Bookings	41,597	41,255	-	-	-	-	-
Community Custody Program (Avg Daily Population)	434	364	-	-	-	-	-

(1) Fiscal Year

(2) Calendar Year

(3) Effective FY 05 includes the East Mountain Transfer Station

(4) Effective FY 07 MDC was added

(5) Data source is from the City of Albuquerque is not available due to their system conversion

Note: Complete information for prior years is not available.

All data provided by Bernalillo County departments.

COUNTY OF BERNALILLO, NEW MEXICO
CAPITAL ASSET STATISTICS BY FUNCTION
LAST SEVEN YEARS

	Fiscal Year						
	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
Public Safety							
Sheriff							
Sheriff Stations	4	4	4	4	4	4	4
Fire Department							
Fire Stations	10	10	10	10	10	10	10
Public Works							
Streets (miles)	724	723	718	717	716	717	712
Streetlights (1)	370	156	156	156	156	156	156
Traffic Signals	51	52	51	51	51	48	48
Traffic Flashers (Count)	130	136	134	134	134	134	134
Culture and Recreation							
Parks	18	18	15	11	11	11	11
Swimming pools	5	5	5	3	3	3	3
Tennis courts	7	7	8	4	4	4	4
Community centers	8	8	7	4	4	3	3
Walking trail	14	14	8	6	6	6	6
Basketball court	18	18	12	6	6	6	6
Volleyball Amenities	9	9	7	5	5	5	5
Baseball Field	35	35	39	26	26	26	26
Soccer Fields	24	24	23	14	14	14	14
Playgrounds	24	24	21	12	12	12	12
Picnic Areas	20	20	20	10	10	10	10

(1) Data provided by Public Service Company of New Mexico (PNM). PNM has recently updated their data base to reflect current counts.

Note: Complete information for prior years is not available.